



## Montana E-File 2003 Test Packet

### Montana Test 8

Based on Federal Test 17

**Forms:** Form 2, Form 2a (itemized deductions)  
Form W, Worksheet VI (Itemized deduction)  
Form EST-P, Underpayment of Estimated Tax

**Return Status:** Tax Due

**Name and SSN:** De La Halo, Test R 400-00-6811 (primary)  
Monday, Ruby 400-00-6812 (spouse)

**Address:** 615 Texas  
Deer Lodge, MT 59722

**Filing Status:** (3) Married filing separate returns on same form

**Residency:** Full year resident

**Exemptions:** Total (2) - 1 regular 1 dependent (primary)  
Total (7) - 1 regular 6 dependents (spouse)

**Deduction:** Itemized

**Adj. Federal AGI:** \$2,670 Unemployment (Line 30, Col A)  
\$3,000 First Time Home Buyers Account (Line 33, Col B)

**Separate Filing Adj.** \$2,670 Unemployment in Col A

**Documents:** W2 use "MT" for state

**Other:** Underpayment penalty, line 63  
\$3,497 on line 5 of Form W, Worksheet VII  
\$2,000 Advance Child Care Credit (Col B)

Direct Debit of tax due  
RTN #012456778  
Acct #34918237  
Account type: checking  
Amount \$2,392.00 Tax due and penalty  
Date 3/16/2004

# 2003 Montana Individual Income Tax Return Form 2

03

or Fiscal year beginning \_\_\_\_\_, 2003 and ending \_\_\_\_\_, 2004.

MT test #8  
Fed. test #17

Last Name <b>De La Halo</b>		First Name and Middle Initial <b>Test R</b>		Social Security No. <b>400-00-6811</b>	
Spouse's Last Name if Different <b>Monday</b>		Spouse's First Name and Middle Initial <b>Ruby</b>		Spouse's Social Security No. <b>400-00-6812</b>	
Mailing Address <b>615 Texas</b>		City <b>Deer Lodge</b>		State <b>MT</b>	Zip Code+4 <b>59722</b>
Filing Status Check One	1 <input type="checkbox"/> Single	2 <input type="checkbox"/> Married filing joint return	3 <input checked="" type="checkbox"/> Married and both filing separate returns on this form	4 <input type="checkbox"/> Married and both filing separate returns on separate forms	5 <input type="checkbox"/> Married filing separate return and spouse is not filing
Residency Check One	1 <input checked="" type="checkbox"/> Resident Full Year	2 <input type="checkbox"/> Nonresident Full Year	3 <input type="checkbox"/> Resident Part Year	Give date of change month year State moved to: State moved from:	

**Exemptions**

Regular	65 or Over	Blind
1. Yourself <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Spouse <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Dependents		
Do not claim yourself or spouse	Dependent's Full Name	Dependent's Social Security Number
	<b>Angela</b>	<b>400-55-3017</b>
	<b>Gabriel</b>	<b>400-55-4017</b>
	<b>Micheal</b>	<b>400-55-5017</b>
	<b>Lucky</b>	<b>400-55-6017</b>
		Relationship
		<b>Dau</b>
		<b>Son</b>
		<b>Son</b>
		<b>Dau</b>

INCOME REPORTED FROM FEDERAL RETURN

## Enter amounts reported on federal return

6. Wages, salaries, tips, etc. .... Attach copies of W-2(s) from all states
7. Taxable interest income .... Attach Federal Schedule if over \$1,500
8. Dividend income .... Attach Federal Schedule if over \$1,500
9. Net business income (loss) .... Attach Federal Schedule C or C-EZ
10. Capital gain (or loss) .... Attach Federal Schedule D
11. Supplemental gains (or losses) .... Attach Federal Form 4797
12. Rents, royalties, partnerships, estates, trusts, etc. .... Attach Federal Schedule E and Form 8582 and all K-1's
13. Total IRA distributions a. 



 13b. Taxable amount
14. Total pensions and annuities a. 



 14b. Taxable amount
15. Social security benefits a. 



 15b. Taxable amount
16. Net farm income (Loss) .... Attach Federal Schedule F
17. Other income: State refund \_\_\_\_\_ alimony \_\_\_\_\_ unemployment **2,670** other (specify) \_\_\_\_\_
18. Total of lines 6 thru 17 ..... **Total** ➔
19. Adjustments to income. Educator expenses \_\_\_\_\_ IRA deduction \_\_\_\_\_ Student loan interest \_\_\_\_\_ Tuition and fees \_\_\_\_\_ 1/2 SE Tax \_\_\_\_\_ Moving Expenses(Attach Form 3903) \_\_\_\_\_ SE Health \_\_\_\_\_ SE SEP, SIMPLE \_\_\_\_\_ Penalty on early withdrawal of savings \_\_\_\_\_ Alimony paid \_\_\_\_\_ Other \_\_\_\_\_
20. Federal adjusted gross income (subtract line 19 from line 18) ..... ➔

**Note: Line 20 must match your federal adjusted gross income**

Round to nearest dollar if no entry leave blank		
6.		6.
7.		7.
8.		8.
9.	11,262	899
10.		10.
11.		11.
12.		12.
13.		13.
14.		14.
15.		15.
16.		16.
17.	2,670	
18.	13,932	79,699
19.	1,059	12
20.	12,873	79,687

ATTACH WITHHOLDING STATEMENTS HERE

ADDITIONS

21. Interest and dividends on state, county, or municipal bonds (Non-Montana) .....
22. Federal income tax refunds/overpayment (see page 3, line 22 on instructions) .....
23. Other additions, (see page 3, line 23 of instructions) Specify \_\_\_\_\_
24. Total additions to income (add lines 21 thru 23) ..... **Total** ➔
25. Add lines 20 and 24, enter result ..... ➔

21.		21.
22.		22.
23.		23.
24.	0	0
25.	12,873	79,687

REDUCTIONS

26. Farm Risk Management Account .... Attach Form FRM
27. Interest exclusion for elderly .....
28. Interest exclusion for savings bonds, etc. Specify \_\_\_\_\_
29. Exempt pension & annuity income, (not soc. sec./disability) Attach Worksheet IV, Page 13
30. Unemployment .....
31. Medical Care Savings Account .... Attach Form MSA
32. Family Education Savings Account (Attach name and social security number(s) of beneficiary)
33. First Time Home Buyers Account .... Attach Form FTB
34. **NEW** Health care professional loan payment exclusion .....
35. Other reductions (see page 5, line 35 of instructions). Specify \_\_\_\_\_
36. Total reductions to income (add lines 26 thru 35) ..... **Total** ➔
37. Subtract line 36 from line 25. Enter here and on line 38, page 2.....

26.		26.
27.		27.
28.		28.
29.		29.
30.	2,670	
31.		31.
32.		32.
33.		33.
34.		3,000
35.		35.
36.	2,670	3,000
37.	10,203	76,687

Form 2 Page 2 - 2003 Social Security Number 400 / 00 / 6811

Column A (for single joint, separate, or head of household) Column B (for spouse only when filing separate, and box 3 is checked)

38. Montana adjusted gross income (From line 37) 38. 10,203 76,687

Deductions Check only one

39. (A) Standard deduction: (A) 500 16,448

(B) Itemized deductions: (B) 9,703 60,239

40. Subtract line 39 from 38 and enter balance. 40. 3,560 12,460

Exemptions (All filers are entitled to at least one exemption)

41. Multiply \$1,780 times the number of exemptions on line 5 41. 6,143 47,779

42. Taxable income. Subtract line 41 from line 40 42. 180 3,334

Nonresidents and Part-Year Residents complete and attach Schedules III and IV Form 2A, before proceeding

43. Tax from table below. Non/part year residents enter the amount from line 131, Form 2A, Schedule IV. If line 42 is less than zero, enter zero here. 43. 180 3,334

44. Tax on lump sum distributions (see instructions for this line). Attach Federal Form 4972 44. 180 3,334

45. Subtotal—Add lines 43 and 44. Subtotal 45. 180 3,334

46. Credits from Form 2A, line 113, Schedule II 46. 180 3,334

47. Balance—Subtract line 46 from 45 and enter difference (but not less than zero). 47. 180 3,334

48. Recapture investment credit Attach Form RIC. 48. 180 3,334

49. Recapture tax and withdrawal penalties (specify) 49. 180 3,334

50. For each of the programs below enter any amount you and your spouse want to contribute. Enter totals in boxes (see instructions for details).

50. 180 3,334

51. 180 3,334

52. 180 3,334

53. 180 3,334

54. Total Tax—Add lines 47, 48, 49 and 50. Total 54. 180 3,334

55. Combine amounts shown on line 54 columns A and B. 55. 180 3,514

56. Montana tax withheld. Attach withholding statements 56. 1,273

57. Payments of 2003 estimated tax and amounts credited from previous year 57. 1,273

58. Payment made with extension 58. 1,273

59. Elderly Homeowner/ Renter Credit Attach Form 2EC 59. 1,273

60. Total of lines 56 thru 59. Total 60. 1,273

61. Combine amounts shown on line 60 columns A and B 61. 1,273

62. If line 61 is larger than line 55 enter the difference. This is your overpayment. 62. 2,241

63. Amount on line 62 to be applied to 2004 estimate 63. 151

64. Enter the amount from line 62 you want refunded to you (refunds more than \$1.00 will be issued) 64. 151

Refund Returns: Mail to Dept. of Revenue, PO Box 6577, Helena, MT 59604-6577

If you wish to use direct deposit enter your RTN# and ACCT# below. See instructions on page 6.

RTN# ACCT#

65. If line 55 is larger than line 61 enter tax due (If you owe see instructions for this line) 65. 2,241

Send your check or money order with payment coupon to: Dept. of Revenue, PO Box 6308, Helena, MT 59604-6308.

If you choose to pay your tax due by credit card visit our website at www.discoveringmontana.com/revenue and enter your confirmation number here. See instructions on page 6.

Underpayment penalty See Worksheet VII, Schedule W... 66. 151

Late filing penalty—See page 2... 67. 151

Late payment penalty—See page 2... 68. 151

Interest 1% (.01) per month... 69. 151

Total of lines 65 through 69... 70. 151

Extension - Check this box and attach copies of federal extension(s) to receive a valid Montana extension. See Page 2 of instructions for details.

Name, address and telephone number of preparer

May the DOR discuss this return with the preparer shown above? yes no

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired.

X 406 437-9876 X

Your signature is required Date Daytime telephone number Spouse signature Date

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

If you electronically file, keep this form for your records (do not send to the Department of Revenue).

Tax Table

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 2,200	X ... 2 %	\$ 0
\$ 2,200	\$ 4,400	X ... 3 %	\$ 22
\$ 4,400	\$ 8,900	X ... 4 %	\$ 66
\$ 8,900	\$ 13,300	X ... 5 %	\$ 155
\$ 13,300	\$ 17,800	X ... 6 %	\$ 288

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 17,800	\$ 22,200	X ... 7 %	\$ 466
\$ 22,200	\$ 31,100	X ... 8 %	\$ 688
\$ 31,100	\$ 44,500	X ... 9 %	\$ 999
\$ 44,500	\$ 77,800	X ... 10 %	\$ 1,444
\$ 77,800		X ... 11 %	\$ 2,222

Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax

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## Form 2A

MONTANA

Last Name and Initial

Social Security Number

## Schedule I — Itemized Deductions

Medical & Dental  
ExpensesTaxes You  
PaidInterest You  
Paid

Other

Miscellaneous  
DeductionsTotal  
Deductions

71. Medical insurance premiums not deducted on lines 19, 35 or 75..... 71.  
Do not include pre-tax payroll deductions or employer paid premiums.

	Column A	Column B
72. Medical expenses. See instructions..... 72.		7,500
73. Enter 7.5% (.075) of line 38, Form 2..... 73.	765	5,752
74. Subtract line 73 from line 72. If less than zero, enter zero. Deductible medical and dental expenses..... 74.		1,748
75. Long term care insurance..... 75.		

Federal Income Tax (Amounts attributable to self employment tax are not deductible).

	Column A	Column B
76a. 2003 federal tax withheld from wages, pensions and annuities. Attach W-2's and 1099's..... 76a.		10,878
b. Federal estimated tax payments made in 2003. Attach copies of pages 1 and 2 of federal tax return (Form 1040 or 1040A)..... 76b.	500	
77. Balance of 2002 tax paid in 2003..... 77.		
78. Additional federal tax for year(s) paid in 2003 78.		
79. <b>NEW</b> Less 2003 federal advance child credit.... 79.		2,000

80. Total 2003 federal tax deduction - add lines 76a, 76b, 77, and 78, then subtract line 79. Cannot be less than zero..... 80.

81. Real estate personal property taxes..... 81.

82. Motor vehicle(s) taxes, other deductible taxes..... 82.

83. Home mortgage interest..... Deductible points.....  
If paid to the person from whom you bought the home, please provide person's name, address and social security #.....

84. Deductible investment interest .....Attach Federal Form 4952 84.

85. Contributions ..... 85.

86. Child and dependent care expense ...Attach Montana Form 2441M 86.

87. Casualty and theft losses.....Attach Federal Form 4684 87.

	Column A	Column B
88. Unreimbursed employee business expense Attach Federal Form 2106..... 88.		1,903
89. Other expenses (list type and amount)..... 89.	75	75
90. Add lines 88 and 89..... 90.	75	1,978
91. Enter 2% (.02) of line 38 Form 2..... 91.	204	1,534

92. Subtract line 91 from 90. If less than zero, enter zero..... 92.

93. Misc. deduction not subject to 2% A.G.I. (list type and amount)..... 93.

94. Gambling losses (as allowed by federal law)..... 94.

95a. Add lines 71, 74, 75, 80-87, 92-94. Enter result here.....**Total** 95a.  
If the amount on Form 2, line 38 is more than \$139,500 (more than \$69,750 if you are married filing separately) continue to line 95b, otherwise transfer the amount on line 95a to line 39 of Form 2.

95b. Enter the amount from line 9 of the Itemized Deduction Worksheet VI on page 14. This is the amount of your unallowable itemized deductions..... 95b.

96. Subtract line 95b from line 95a. This is the amount of your allowable itemized deductions. Enter here and on line 39 of Form 2.....**Total** 96.

Column A (For single, joint, separate or head of household)

Column B (For spouse only when filing separate, and box 3 is checked)

Round to nearest dollar

Attach this form to your tax return. If you electronically file, keep this form for your records (do not send to the Department of Revenue).

## 2003 Individual Income Tax Worksheets



### Worksheet VI - Itemized Deduction Worksheet

	Column A	Column B
1. Enter the amount from Form 2A, line 95a (Total itemized deductions). . . . . 1.	500	16,656
2. Add the amounts on Form 2A, lines 71, 74, 75, 80, 84, 86, 87, and 94. . . . . 2.	500	10,626
3. Subtract line 2 from line 1. If the result is zero, enter the amount from line 1 above on Form 2, line 39. <u>Stop Here.</u> You do not need to complete this worksheet. . . . 3.		6,030
4. Multiply amount on line 3 above by 80% (.80). . . . . 4.		4,824
5. Enter the amount from Form 2, line 38. . . . . 5.		76,687
6. Enter \$139,500 (\$69,750 if married filing separately, even if filing on the same form) . . 6.		69,750
7. Subtract line 6 from line 5. (If the result is zero or less, enter the amount from line 1 above on Form 2, line 39. <u>Stop Here.</u> You do not need to complete this worksheet. . . . . 7.		6,937
8. Multiply line 7 by 3% (.03). . . . . 8.		208
9. Compare the amounts on lines 4 and 8 above. Enter the <u>smaller</u> of the two amounts here and on Form 2A, line 95b. . . . . 9.		208

### Worksheet VII - Calculation of Underpayment Penalty for Failure to Make Estimated Payments

#### Underpayment Penalty of Estimated Tax

In 2003 you must have paid through estimated installments or a combination of withholding and estimated installments the smaller of 1) 90% of your current year's tax liability after credits, or 2) an amount equal to 100% of your previous year's total tax liability. Payments made with extensions are not considered estimated payments. If you do not meet this requirement, you may be subject to an underpayment penalty.

You may use the short method to figure your penalty only if

- you made no estimated tax payments (or your only payments were Montana withholding), or
- you paid estimated tax in four equal amounts by the due dates.

If you cannot use the short method call the department at (406) 444-6900 to request an underpayment penalty form (EST-P).

A taxpayer who derives at least 2/3 of gross income from farming or ranching is not subject to estimated tax. Montana law does not provide for a "lookback" to the previous year when determining if a taxpayer is a qualifying farmer or rancher.

#### Short Method

1. Enter your 2003 tax from line 55 on Form 2 or line 31 on Form 2S (total liability if married filing separately on the same form). \_\_\_\_\_
2. Enter 90% of line 1 above. \_\_\_\_\_
3. Enter your total withholding from line 56, amount credited from prior year's tax included in line 57, and the elderly homeowner/renter credit from line 59 on Form 2 or line 34 on Form 2S. (If married filing separately enter the total payments). \_\_\_\_\_

4. Subtract line 3 from line 1. If the result is \$500 or less, do not complete the rest of the form. You do not owe the underpayment penalty. \_\_\_\_\_
5. Enter your 2002 tax (line 53 of 2002 Form 2 or line 31 on 2002 Form 2S). If married filing separately enter the total tax. \_\_\_\_\_
6. Enter the smaller of line 2 or line 5. \_\_\_\_\_
7. Enter the amount from line 3 plus any estimated payments included in line 57. \_\_\_\_\_
8. Total underpayment for the year. Subtract line 7 from line 6. If zero or less, stop here. You do not owe the underpayment penalty. \_\_\_\_\_
9. Multiply line 8 by .07980 and enter the result. \_\_\_\_\_
10. If the amount on line 8 was paid on or after April 15, 2004, enter zero. If the amount on line 8 was paid before April 15, 2004, multiply amount on line 8 x number of days paid before April 15, 2004 x .0003288. \_\_\_\_\_
11. Underpayment interest penalty. Subtract line 10 from line 9. Enter the results here and on line 66 of Form 2 or line 37 of Form 2S or on line 51 of Form FID-3. **Total Due:** \_\_\_\_\_

**Attach this form to your tax return. If you electronically file, keep this form for your records (do not send to the Department of Revenue).**





# Underpayment of Estimated Tax by Individuals and Fiduciaries

MONTANA  
EST-P  
Rev. 8-03

15-30-241, MCA

Name De La Halo, Test R SSN 400-00-6811  
Spouse's name Monday, Ruby SSN 400-00-6812

## Part I Required Annual Payment — All filers must complete this part

1. Enter 2003 tax from line 54 of Form 2 or line 31 of Form 2S or line 43 of Form FID-3 (enter total liability of both spouses if married filing separate on the same form.) ..... 1. 3,514
2. Multiply line 1 by 90% (.90). ..... 2. 3,163
3. Enter Montana tax withheld and/or the Elderly Homeowner/Renter credit for 2003. .... 3. 1,273
4. Subtract line 3 from line 1. If less than \$500, stop here. .... 4. 2,241
5. Enter 2002 tax (Line 54 of Form 2 or line 31 of Form 2S or line 43 of Form FID-3). .... 5. 3,497
6. Required annual payment. Enter the smaller of line 2 or line 5. If line 3 is equal to or more than line 6, stop here, no penalty is due. .... 6. 3,163

## Part II Short Method — Use this method if you did not make estimated tax payments or if you made estimated tax payments on the due dates and in four equal amounts. Otherwise, use the regular method (Part III).

7. Enter the amount, if any, from line 3 above. .... 7. 1,273
8. Enter the total amount, if any, of estimated tax payments made including amounts credited from prior years. .... 8. 0
9. Add lines 7 and 8. .... 9. 1,273
10. Total underpayment for year. Subtract line 9 from line 6. If the result is zero or less, stop here, you do not owe underpayment interest penalty. .... 10. 1,890
11. Multiply line 10 by .07980 and enter the result. .... 11. 151
12. If the amount on line 10 was paid on or after 4/15/2004, enter zero.  
If the amount on line 10 was paid before 4/15/2004, multiply amount on line 10 by number of days paid before 4/15/2004 x .0003288. .... 12. \_\_\_\_\_
13. **Underpayment interest penalty.** Subtract line 12 from line 11. Enter the results here and on line 66 of Form 2 or line 37 of Form 2S or on line 51 of Form FID-3. .... **Total Due:** 13. 151

## Part III Regular Method — Use this method if you made payments of unequal amounts. The due dates shown are for calendar year taxpayers. Adjust these dates accordingly for fiscal year returns.

Complete lines 14 through 17 in each column before going to line 18.

14. Divide line 6 by four (4) and enter the result in each column. .... 14.
15. Enter amount of estimated tax paid on each date. .... 15.
16. Enter one-fourth of the amount on line 3 in each column. .... 16.
17. Add lines 15 and 16. This is your total payment. .... 17.

A	B	C	D
4/15/03	6/15/03	9/15/03	1/15/04

Complete lines 18 through 27 of one column before going to the next column

18. Enter amount, if any, from line 25 of previous column. .... 18.
19. Add lines 17 and 18. .... 19.
20. Enter amount on line 24 of the previous column. .... 20.
21. Subtract line 20 from line 19. If zero or less, enter zero. For column A only, enter the amount from line 17. .... 21.
22. If the amount on line 21 is zero, subtract line 19 from line 20. Otherwise, enter zero. .... 22.
23. **Underpayment.** If line 14 is equal to or greater than line 21, subtract line 21 from line 14. Then go to line 24. Otherwise, go to line 25. .... 23.
24. Add lines 22 and 23. Enter here, then go to line 27. .... 24.
25. **Overpayment.** If line 21 is more than line 14, subtract line 14 from line 21. Then go to line 18 of next column. .... 25.
26. Number of days until next estimated payment date. .... 26.
27. **Interest.**  $\frac{\text{line 24} \times \text{days from line 26} \times 12\%}{365 \text{ days}}$  .... 27.

61	92	122	90

28. **Underpayment Interest Penalty.** Add the amounts on line 27 of each column.  
Enter total here and on line 66 of Form 2, line 37 of Form 2S, or line 51 of Form FID-3. .... 28.

\$

Part IV Annualized Income Installment Method Worksheet — Complete lines 29 through 53 only if computing installments using annualized income installment method.

Complete each column beginning with Column A through line 53 before completing the next column.

	A	B	C	D
	1/1/03 to 3/31/03	1/1/03 to 5/31/03	1/1/03 to 8/31/03	1/1/03 to 12/31/03
29. Montana adjusted gross income for the period. .... 29.				
30. Annualization amounts. .... 30.	4	2.4	1.5	1
31. Annualized income. Multiply line 29 by line 30. .... 31.				
32. *Enter your itemized deductions for the period shown. .... 32.				
33. Annualization amounts. .... 33.	4	2.4	1.5	1
34. Multiply line 32 by line 33. .... 34.				
35. **Enter the full amount of your standard deduction. .... 35.				
36. Enter the larger of line 34 or line 35. .... 36.				
37. Subtract line 36 from line 31. .... 37.				
38. Multiply \$1,780 by number of exemptions. .... 38.				
39. Subtract line 38 from line 37. .... 39.				
40. Figure the tax on the amount on line 39 using the tax table below. .... 40.				
41. Tax on lump sum distributions. .... 41.				
42. Add lines 40 and 41. .... 42.				
43. Enter tax credits for each period. .... 43.				
44. Subtract line 43 from line 42. .... 44.				
45. Applicable percentage. .... 45.	22.5%	45%	67.5%	90%
46. Multiply line 44 by line 45. .... 46.				
47. Add the amounts in all preceding columns of line 53. .... 47.	-0-			
48. Subtract line 47 from line 46. If less than zero enter zero. .... 48.				
49. Divide line 6, Part I of this form, by four (4) and enter the result in each column. .... 49.				
50. Enter the amount from line 52 of the preceding column of this worksheet. .... 50.				
51. Add lines 49 and 50 in each column and enter the result. .... 51.				
52. If line 51 is more than line 47, subtract line 48 from line 51. Otherwise, enter zero. .... 52.				
53. Enter the smaller of line 48 or line 51 here and on line 14 of Part III. .... 53.				

\*If you do not itemize deductions, enter zero.

\*\* The standard deduction is 20% (.20) of line 31, subject to the following limitations:

Single or separate: No less than \$1,480; no more than \$3,330

Married or head of household: No less than \$2,960; no more than \$6,660

### Tax Table

If Taxable Income is:				= Tax	If Taxable Income is:				=Tax
Over	But not over	Multiply by	and Subtract		Over	But not over	Multiply by	and Subtract	
\$ 0	\$ 2,200	X 2 %	\$ 0		\$ 17,800	\$ 22,200	X 7 %	\$ 466	
\$ 2,200	\$ 4,400	X 3 %	\$ 22		\$ 22,200	\$ 31,100	X 8 %	\$ 688	
\$ 4,400	\$ 8,900	X 4 %	\$ 66		\$ 31,100	\$ 44,500	X 9 %	\$ 999	
\$ 8,900	\$ 13,300	X 5 %	\$ 155		\$ 44,500	\$ 77,800	X 10 %	\$ 1,444	
\$ 13,300	\$ 17,800	X 6 %	\$ 288		\$ 77,800		X 11 %	\$ 2,222	

Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired. ☎

Attach this form to your tax return. If you electronically file, keep this form for your records (do not send to the Department of Revenue).